

## WHO MUST HAVE AN ACCOUNT

If you regularly purchase tangible personal property from suppliers who are not located in California and not authorized to collect sales or use tax from you, you must have a consumer use tax account.

This application includes information you need to obtain an account as well as a brief description of your rights and responsibilities once the account is issued.

If you have specific questions about information contained in this application, please contact any [Board of Equalization office](#) listed on the back of this page.

## HOW TO OBTAIN AN ACCOUNT

To obtain a consumer use tax account, you must complete the attached application. Directions for completing the application follow.

1. **Type or print neatly in ink.** The application is organized into sections. To help us issue your account quickly and accurately, be sure the information you include in each section is correct and legible. Your application will become a part of your permanent file with us, and the information you include on your application — except for your name, business name and address, account number, and status (active or closed out) — is confidential and may not be furnished to the public.
2. **Complete only the unshaded portions of both sides of the application.**
3. **Be sure to indicate the type of ownership of your business.** If you check Corporation or Limited Liability Company (LLC), please include a copy of the articles or charter with your application. If you have incorporated/organized in another state, attach authorization from California's Secretary of State. If you do not supply the necessary documents, your account may be delayed.
4. **Be sure the Section I and Section III information is completed and signed.** The application should be signed by the owner, co-owner, partners, a corporate officer, or LLC manager.
5. **Return the completed application to the Board office closest to your business.** (Locations, mailing addresses, and telephone numbers of [Board offices](#) may be found on the back of this page.) Once your application is reviewed and found in order, you will be issued a consumer use tax account without charge.

In addition, copies of pertinent regulations, forms, and returns will be sent to you. Depending on the type of business and conditions surrounding ownership, you may be required to post a security deposit.

6. **Photocopies of your social security card and driver's license are required to ensure the accuracy of the information provided and to protect you against fraudulent use of your identification numbers.** Should your social security card not be readily available, copies of other documents with your social security number on them such as employer paycheck stubs, preprinted income tax labels, or withholding statements (W-2 forms) are suitable alternatives.

## YOUR RESPONSIBILITIES

When you obtain a consumer use tax account, you acquire certain responsibilities.

- **You must keep records.** You must keep adequate records in order to substantiate any purchases made by you and subject to California use tax. Records must be kept for four years.
- **You must file returns.** Returns must be filed on or before the last day of the month following your reporting period. ***You must file your return even if you did not sell any merchandise.***
- **You must notify the Board if you move, change ownership of, or sell your business.** Your account is valid only at the address and for the type of ownership specified in your application. You should notify the Board immediately if you discontinue your business. Your notification will help us to close your account and return any security you may have deposited.
- **You must provide your social security number.** See the notice (BOE-324-A) included in this application package regarding the disclosure of your social security number.

**APPLICATION FOR CONSUMER USE TAX ACCOUNT**

<b>SECTION I: OWNERSHIP INFORMATION</b>		<b>FOR BOARD USE ONLY</b>	
1. PLEASE CHECK TYPE OF OWNERSHIP		TAX	OFFICE
<input type="checkbox"/> Sole Owner <input type="checkbox"/> Husband/Wife Co-ownership <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other _____	<div style="border: 1px solid black; padding: 5px; margin: 0 auto; width: 150px;">           Photocopy of Driver's License and Social Security Card is required <i>See instruction number 6</i> </div>	<div style="border: 1px solid black; padding: 5px; margin: 0 auto; width: 100px;"> <b>S</b> </div>	<div style="border: 1px solid black; padding: 5px; margin: 0 auto; width: 100px;"> <b>—</b> </div>
		BUSINESS CODE	AREA CODE
		PREPARER	VERIFICATION: <input type="checkbox"/> SSN <input type="checkbox"/> DL <input type="checkbox"/> Other
2. IF CORPORATION, ENTER FULL CORPORATE NAME. IF LIMITED LIABILITY COMPANY (LLC), ENTER FULL LLC NAME.			
3. FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)		4. CORPORATE OF LLC NUMBER/STATE OF INCORPORATION OR ORG.	

Please check appropriate title and use additional sheet to include information about additional co-owners or members.

	<input type="checkbox"/> OWNER <input type="checkbox"/> PARTNER <input type="checkbox"/> PRESIDENT <input type="checkbox"/> MANAGER <input type="checkbox"/> MEMBER	<input type="checkbox"/> CO-OWNER <input type="checkbox"/> PARTNER <input type="checkbox"/> VICE-PRESIDENT <input type="checkbox"/> MANAGER <input type="checkbox"/> MEMBER	<input type="checkbox"/> PARTNER <input type="checkbox"/> SECRETARY <input type="checkbox"/> MANAGER <input type="checkbox"/> MEMBER	<input type="checkbox"/> PARTNER <input type="checkbox"/> TREASURER <input type="checkbox"/> MANAGER <input type="checkbox"/> MEMBER
5. FULL NAME <i>(incl. mid. name)</i>				
6. ADDRESS <i>(residence)</i>				
7. TELEPHONE <i>(residence)</i>	(    )	(    )	(    )	(    )
8. DAYTIME TELEPHONE	(    )	(    )	(    )	(    )
9. SOCIAL SECURITY NO.				
10. DRIVER'S LICENSE NO.				
11. SIGNATURE				

**Section II: Business Information**

1. BUSINESS NAME		BUSINESS TELEPHONE (    )	
2. BUSINESS ADDRESS (Do not use P.O. Box or address of mailing service)		CITY	STATE      ZIP CODE
3. MAILING ADDRESS (If different from no. 2 above)		CITY	STATE      ZIP CODE
4. DESCRIPTION OF BUSINESS		b. Type of business	
a. Items sold or service performed _____		<input type="checkbox"/> Manufacturing or wholesaling <input type="checkbox"/> Professional or personal service <input type="checkbox"/> Construction contractor	
5. WHAT WILL YOU PURCHASE FROM OUT-OF-STATE?		6. DATE PURCHASES BEGAN IN CALIFORNIA:	
		Month	Day      Year
7. NAME OF BANK OR OTHER FINANCIAL INSTITUTION (checking and savings account)		BRANCH LOCATION      ACCOUNT NUMBER	
8. MAJOR SUPPLIERS		ADDRESS      ITEMS PURCHASED	

Continued on Reverse

9. NAME OF ACCOUNTANT/BOOKKEEPER	ADDRESS	TELEPHONE (    )
10. NAME OF BUSINESS LANDLORD	ADDRESS	TELEPHONE (    )
11. PROJECTED MONTHLY PURCHASES \$	12. PROJECTED MONTHLY TAX \$	

**Section III: Certification**

*The above statements are hereby certified to be correct to the best knowledge and belief of the undersigned, who is duly authorized to sign this application.*

_____ SIGNATURE	_____ TITLE
_____ NAME (TYPED OR PRINTED)	_____ DATE

**FOR BOARD USE ONLY***Furnished to Taxpayer*

Reporting Basis \_\_\_\_\_

Security Review ☐ BOE-1009☒ BOE-324-A ☐ REG. 1620☐ BOE-598 \$ \_\_\_\_\_☐ BOE-400Y ☐ REG. 1700

By \_\_\_\_\_

☐ BOE-519

Approved By \_\_\_\_\_

Remote Input Date \_\_\_\_\_

By \_\_\_\_\_

**REGULATIONS**

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**PAMPHLETS**

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**RETURNS**

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## APPLICATION FOR CONSUMER USE TAX ACCOUNT

SECTION I: OWNERSHIP INFORMATION		FOR BOARD USE ONLY	
1. PLEASE CHECK TYPE OF OWNERSHIP		TAX	OFFICE
<input type="checkbox"/> Sole Owner <input type="checkbox"/> Husband/Wife Co-ownership <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other _____		S	SAMPLE
<div style="border: 1px solid black; padding: 5px; width: fit-content;">           Photocopy of            Driver's License and            Social Security Card            is required  <i>See instruction number 6</i> </div>		BUSINESS CODE _____ AREA CODE _____ PREPARER _____ VERIFICATION: <input type="checkbox"/> SSN <input type="checkbox"/> DL <input type="checkbox"/> Other	
2. IF CORPORATION, ENTER FULL CORPORATE NAME. IF LIMITED LIABILITY COMPANY (LLC), ENTER FULL LLC NAME. <div style="border: 1px solid black; padding: 5px;">Smiles, Inc.</div>			
3. FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN) <div style="border: 1px solid black; padding: 5px;">22-3344555</div>		4. CORPORATE OF LLC NUMBER/STATE OF INCORPORATION OR ORG. <div style="border: 1px solid black; padding: 5px;">9999999-California</div>	

Please check appropriate title and use additional sheet to include information about additional co-owners or members.

	<input type="checkbox"/> OWNER <input type="checkbox"/> PARTNER <input checked="" type="checkbox"/> PRESIDENT <input type="checkbox"/> MANAGER <input type="checkbox"/> MEMBER	<input type="checkbox"/> CO-OWNER <input type="checkbox"/> PARTNER <input checked="" type="checkbox"/> VICE-PRESIDENT <input type="checkbox"/> MANAGER <input type="checkbox"/> MEMBER	<input type="checkbox"/> PARTNER <input type="checkbox"/> SECRETARY <input type="checkbox"/> MANAGER <input type="checkbox"/> MEMBER	<input type="checkbox"/> PARTNER <input type="checkbox"/> TREASURER <input type="checkbox"/> MANAGER <input type="checkbox"/> MEMBER
5. FULL NAME (incl. mid. name)	Joe A. Shmoe	Jan B. Jacks		
6. ADDRESS (residence)	123 P Street Camp, CA	777 N Rd. Camp, CA		
7. TELEPHONE (residence)	(222) 333-6789	(222) 999-1234	(    )	(    )
8. DAYTIME TELEPHONE	(222) 111-6666	(222) 111-6666	(    )	(    )
9. SOCIAL SECURITY NO.	987-65-4321	123-45-6789		
10. DRIVER'S LICENSE NO.	C7654209	C3456789		
11. SIGNATURE	<i>Joe A. Shmoe</i>	<i>Jan B. Jacks</i>		

## Section II: Business Information

1. BUSINESS NAME Smiles, Inc.		BUSINESS TELEPHONE (222) 111-6666	
2. BUSINESS ADDRESS (Do not use P.O. Box or address of mailing service) 88 Wrong Way		CITY Camp	STATE CA
3. MAILING ADDRESS (If different from no. 2 above)		CITY	STATE
4. DESCRIPTION OF BUSINESS a. Items sold or service performed <u>Building Contractor</u> <u>general</u>		b. Type of business <input type="checkbox"/> Manufacturing or wholesaling <input type="checkbox"/> Professional or personal service <input checked="" type="checkbox"/> Construction contractor	
5. WHAT WILL YOU PURCHASE FROM OUT-OF-STATE? Fixtures		6. DATE PURCHASES BEGAN IN CALIFORNIA: Month April    Day 01    Year 1997	
7. NAME OF BANK OR OTHER FINANCIAL INSTITUTION (checking and savings account) Bank of USA		BRANCH LOCATION West Branch	ACCOUNT NUMBER 000-006-8380
8. MAJOR SUPPLIERS Ray's Building Surplus		ADDRESS North, CA	ITEMS PURCHASED Fixtures

Continued on Reverse

9. NAME OF ACCOUNTANT/BOOKKEEPER <i>Albert Smart</i>	ADDRESS <i>2000 Wall St., Camp, CA</i>	TELEPHONE <i>(222) 000-1234</i>
10. NAME OF BUSINESS LANDLORD	ADDRESS	TELEPHONE (   )
11. PROJECTED MONTHLY PURCHASES \$ <i>10,000</i>	12. PROJECTED MONTHLY TAX \$ <i>675.00</i>	

**Section III: Certification**

*The above statements are hereby certified to be correct to the best knowledge and belief of the undersigned, who is duly authorized to sign this application.*

*Joe A. Shmoe*

SIGNATURE

*Joe A. Shmoe*

NAME (TYPED OR PRINTED)

*President*

TITLE

*03/20/97*

DATE

**FOR BOARD USE ONLY***Furnished to Taxpayer*

Reporting Basis \_\_\_\_\_

Security Review ☐ BOE-1009☒ BOE-324-A ☐ REG. 1620☐ BOE-598 \$ \_\_\_\_\_☐ BOE-400Y ☐ REG. 1700

By \_\_\_\_\_

☐ BOE-519

Approved By \_\_\_\_\_

Remote Input Date \_\_\_\_\_

By \_\_\_\_\_

**REGULATIONS**

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**PAMPHLETS**

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**RETURNS**

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## NOTICE TO INDIVIDUALS REGARDING INFORMATION FURNISHED TO THE BOARD OF EQUALIZATION

The Information Practices Act of 1977 and the Federal Privacy Act requires this agency to provide the following notice to individuals who are asked by the State Board of Equalization (Board) to supply information, including the disclosure of the individual's social security account number.

Individuals applying for permits, certificates, or licenses, or filing tax returns, statements, or other forms prescribed by this agency, are required to include their social security numbers for proper identification. [See Title 42 United States Code §405(c)(2)(C)(i)]. It is mandatory to furnish all the appropriate information requested by applications for registration, applications for permits or licenses, tax returns and other related data. Failure to provide all of the required information requested by an application for a permit or license could result in your not being issued a permit or license. In addition, the law provides penalties for failure to file a return, failure to furnish specific information required, failure to supply information required by law or regulations, or for furnishing fraudulent information.

Provisions contained in the following laws require persons meeting certain requirements to file applications for registration, applications for permits or licenses, and tax returns or reports in such form as prescribed by the State Board of Equalization: Alcoholic Beverage Tax, Sections<sup>1</sup> 32001-32556; Childhood Lead Poisoning Prevention Fee, Sections 43001-43651, Health & Safety Code, Sections 105275-105310; Cigarette and Tobacco Products Tax, Sections 30001-30481; Diesel Fuel Tax, Sections 60001-60709; Emergency Telephone Users Surcharge, Sections 41001-41176; Energy Resources Surcharge, Sections 40001-40216; Hazardous Substances Tax, Sections 43001-43651; Integrated Waste Management Fee, Sections 45001-45984; International Fuel Tax Agreement, Sections 9401-9433; Motor Vehicle Fuel License Tax, Sections 7301-8405; Occupational Lead Poisoning Prevention Fee, Sections 43001-43651, Health & Safety Code, Sections 105175-105197; Oil Spill Response, Prevention, and Administration Fees, Sections 46001-46751, Government Code, Sections 8670.1-8670.53; Publicly Owned Property, Sections 1840-1841; Sales and Use Tax, Sections 6001-7279.6; State Assessed Property, Sections 721-868, 4876-4880, 5011-5014; Tax on Insurers, Sections 12001-13170; Timber Yield Tax, Sections 38101-38908; Tire Recycling Fee, Sections 55001-55381, Public Resources Code, Sections 42860-42895; Underground Storage Tank Maintenance Fee, Sections 50101-50161, Health & Safety Code, Sections 25280-25299.96; Use Fuel Tax, Sections 8601-9355.

The principal purpose for which the requested information will be used is to administer the laws identified in the preceding paragraph. This includes the determination and collection of the correct amount of tax. Information you furnish to the Board may be used for the purpose of collecting any outstanding tax liability.

As authorized by law, information requested by an application for a permit or license could be disclosed to other agencies, including, but not limited to, the proper officials of the following: 1) United States governmental agencies: U.S. Attorney's Office; Bureau of Alcohol, Tobacco and Firearms; Depts. of Agriculture, Defense, Justice; Federal Bureau of Investigation; General Accounting Office; Internal Revenue Service; the Interstate Commerce Commission; 2) State of California governmental agencies and officials: Air Resources Board; Dept. of Alcoholic Beverage Control; Auctioneer Commission; Employment Development Department; Energy Commission; Exposition and Fairs; Food & Agriculture; Board of Forestry; Forest Products Commission; Franchise Tax Board; Dept. of Health Services; Highway Patrol; Dept. of Housing & Community Development; California Parent Locator Service; 3) State agencies outside of California for tax enforcement purposes; and 4) city attorneys and city prosecutors; county district attorneys, sheriff departments.

As an individual, you have the right to access personal information about you in records maintained by the State Board of Equalization. Please contact your local Board office listed in the white pages of your telephone directory for assistance. If the local Board office is unable to provide the information sought, you may also contact the Disclosure Office in Sacramento by telephone at (916) 445-2918. The Board officials responsible for maintaining this information, who can be contacted by telephone at (916) 445-6464, are: **Sales and Use Tax**, Deputy Director, Sales and Use Tax Department, 450 N Street, MIC:43, Sacramento, CA 95814; **Excise Taxes, Fuel Taxes and Environmental Fees**, Deputy Director, Special Taxes Department, 450 N Street, MIC:31, Sacramento, CA 95814; **Property Taxes**, Deputy Director, Property Taxes Department, 450 N Street, MIC:63, Sacramento, CA 95814.

<sup>1</sup>All references are to the California Revenue and Taxation Code unless otherwise indicated.